



# TAMIL NADU GOVERNMENT GAZETTE

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Aippasi 4, Kurothi, Thiruvalluvar Aandu-2055

## Part II—Section 2

**Notifications or Orders of interest to a Section of the public  
issued by Secretariat Departments.**

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

NOTIFICATION UNDER THE CENTRAL GOODS AND SERVICES TAX ACT, 2017  
(CENTRAL ACT 12 OF 2017).

*[G.O.Ms. No.123, Commercial Taxes and Registration (B1),  
21th October 2024, Aippasi 4, Kurothi, Thiruvalluvar Aandu-2055.]*

**No. II(2)/CTR/986(f)/2024.**

In exercise of the powers conferred by clause(d) of sub-section (1) of Section 110 of the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), and the proviso thereof, the Government of Tamil Nadu, on the recommendations of the Council, in respect of the qualification of the officers of Tamil Nadu for appointment as a Technical Member(State) in the State Benches of Goods and Services Tax Appellate Tribunal, hereby:

- (i) relaxes the qualification from the requirement of "completion of twenty-five years of service in Group A, or equivalent" as per proviso to clause (d) of sub-section (1) of Section 110 of Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) to "at least fifteen years as Group A or equivalent subject to overall twenty-five years of service in the Government, as Gazetted Officer, to be eligible for the appointment as Technical Member(State) in the State Bench" for a period of ten years from the date of publication of this notification.
2. All other conditions as contained in clause (d) of sub-section (1) of Section 110 of the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) shall also apply.

BRAJENDRA NAVNIT,  
*Principal Secretary to Government.*

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ON BEHALF OF THE GOVERNMENT OF TAMIL NADU